

**Fill in this information to identify the case:**

Debtor 1 HORACE C STEPHENS

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: Eastern District of Pennsylvania

Case number 25-10401

HARPER, MEGAN on 7/8/2025 at 8:59 AM EST  
Case Name: Horace Stephens  
Case Number: 25-10401-amc  
Creditor Name: City of Philadelphia Law Department  
Tax Litigation & Collections Unit  
1401 John F. Kennedy Blvd. Room 580  
Philadelphia, PA 19102  
Claim Number: 15 Claims Register  
Amount Claimed: \$4,146.58  
Amount Secured: \$4146.58  
Amount Priority: \$4146.58

## Official Form 410

## Proof of Claim

12/24

**Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.**

**Filers must leave out or redact** information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

**Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.**

### Part 1: Identify the Claim

1. Who is the current creditor?	<u>City of Philadelphia / School District of Philadelphia</u> Name of the current creditor (the person or entity to be paid for this claim)  Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  <u>City of Phila Law Dept - Tax Lit &amp; Coll Unit</u> Name <u>1401 JFK Blvd, 5th Floor</u> Number Street <u>Philadelphia PA 19102</u> City State ZIP Code  Contact phone <u>215-686-0503</u>  Contact email <u>Megan.Harper@phila.gov</u>  Uniform claim identifier (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  _____ Name  _____ Number Street  _____ City State ZIP Code  Contact phone _____  Contact email _____
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>3</u> <u>2</u> <u>4</u> <u>6</u>
7. How much is the claim?	\$ <u>4,146.58</u> . Does this amount include interest or other charges? Plus Unliquidated Claims. <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  <u>Municipal Claim</u>
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.  <b>Nature of property:</b> <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of property:</b> \$ _____ .00 <b>Amount of the claim that is secured:</b> \$ _____ .00 <b>Amount of the claim that is unsecured:</b> \$ _____ .00 (The sum of the secured and unsecured amounts should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____ .00 <b>Annual Interest Rate [Real Estate]</b> (when case was filed) <u>0</u> % <b>Annual Interest Rate [Judgments]</b> (when case was filed) <u>0</u> % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____ .00
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ 0.00

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ 0.00

☐ Wages, salaries, or commissions (up to \$15,150\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ 0.00

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

Plus Unliquidated Claims. \$ 4,146.58

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ 0.00

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

\$ 0.00

\* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 06/10/2025  
MM / DD / YYYY

/s/ Megan N. Harper  
Signature

Print the name of the person who is completing and signing this claim:

Name Megan N. Harper  
First name Middle name Last name  
Title Divisional Deputy City Solicitor  
Company City of Philadelphia Law Department - Tax Litigation & Collections Unit  
Identify the corporate servicer as the company if the authorized agent is a servicer.  
Address 1401 JFK Blvd, 5th Floor  
Number Street  
Philadelphia PA 19102  
City State ZIP Code  
Contact phone (215) 686-0503 Email Megan.Harper@phila.gov

Bankruptcy: 25-10401  
Filing date: 30-Jan-2025

Filing Period	Tax	Interest	Penalty	Other	Jdmt Amt	Balance	Comments
31-Dec-2022	\$3,344.00	\$342.78	\$459.80	\$0.00	\$0.00	\$4,146.58	
	<b>\$3,344.00</b>	<b>\$342.78</b>	<b>\$459.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,146.58</b>	
				Subtotal:		<b>\$4,146.58</b>	
				Total Claim:		<b>\$4,146.58</b>	

Debtor: HORACE C STEPHENS

***Nonfiler Schedule***

Bankruptcy: 25-10401  
Filing date: 30-Jan-2025

**Unliquidated Claim**

**Business Income and Receipts Tax - Account #2532**

**Filing Period**

31-Dec-2023  
31-Dec-2024

**Unliquidated Claim**

**Net Profits Tax - Account #5300**

**Filing Period**

31-Dec-2023  
31-Dec-2024